

GS-505

Financial Management Series

GS-505

Use these individual occupational requirements in conjunction with the "Group Coverage Qualification Standard for Administrative and Management Positions."

Basic Requirements for Positions with Accounting Responsibilities: Some positions in this series involve professional accounting responsibilities that require professional accounting knowledge. For these positions only, applicants must meet the minimum qualification requirements for the Accounting Series, GS-510.

GS-510

Accounting Series

GS-510

Use these individual occupational requirements in conjunction with the "Group Coverage Qualification Standard for Professional and Scientific Positions."

Basic Requirements:

- A. Degree: accounting; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law. (The term "accounting" means "accounting and/or auditing" in this standard. Similarly, "accountant" should be interpreted, generally, as "accountant and/or auditor.")

OR

- B. Combination of education and experience—at least 4 years of experience in accounting, or a n equivalent combination of a accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include *one* of the following:
 - 1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
 - 2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through a written examination; or
 - 3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.

GS-511

Auditing Series

GS-511

Use these individual occupational requirements in conjunction with the "Group Coverage Qualification Standard for Professional and Scientific Positions."

Basic Requirements:

- A. Degree: accounting; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law. (The term "accounting" means "accounting and/or auditing" in this standard. Similarly, "accountant" should be interpreted, generally, as "accountant and/or auditor.")
- OR
- B. Combination of education and experience—at least 4 years of experience in accounting, or a n equivalent combination of a accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include *one* of the following:
1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
 2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through a written examination; or
 3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.

GS-512

Internal Revenue Agent Series

GS-512

Use these individual occupational requirements in conjunction with the "Group Coverage Qualification Standard for Professional and Scientific Positions."

Basic Requirements:

A. Degree: accounting, that included at least 30 semester hours in accounting *or* 24 semester hours in accounting and an additional 6 semester hours in related subjects such as business law, economics, statistical/quantitative methods, computerized accounting or financial systems, financial management, or finance.

OR

B. Combination of education and experience equivalent to 4 years—that included courses equivalent to a major in accounting, i.e., at least 30 semester hours in accounting *or* 24 semester hours in accounting and 6 semester hours in related subjects as described in A above, in combination with appropriate experience or additional education.

CERTIFICATE

A certificate as a Certified Public Accountant (CPA) obtained through written examination in a State, territory, or the District of Columbia meets the requirements for GS-5. Applicants with CPA certificates may also qualify for higher grade levels based on their education and/or experience.

Graduate Education: May have been in accounting, *or* with completion of the basic requirements described above, may have been in a related field such as business, finance, law, economics, management, statistical/quantitative methods, or computer science. The key consideration in determining if such graduate education should be credited is whether or not it provided the knowledge, skills, and abilities identified as necessary to perform the work at the grade level of the position being filled.

Specialized Experience:

Qualifying specialized experience for positions at grades GS-7/11 may have been in accounting, auditing, tax, financial, legal, or other work that required:

For GS-7 and GS-9: 1) Knowledge of and skill in applying the principles, concepts, and methodology of professional accounting and related fields, and 2) skill in communicating and dealing effectively with others.

For GS-11: 1) Knowledge of and skill in applying professional accounting principles, concepts, and methodology to the examination of accounting books, records, and systems; 2) skill in interpreting and applying tax law for individuals and business and/or exempt organizations; 3) knowledge of business and trade practices to analyze business operations and financial conditions; and 4) skill in interacting effectively in a wide range of situations with a broad range of individuals.

For positions at GS-12 and above: Qualifying experience must have been in progressively responsible and diversified professional accounting or auditing work that required 1) knowledge of and skill in applying professional accounting principles, theory, and practices to analyze and interpret accounting books, records, or systems specifically to determine their effect on Federal tax liabilities and their adequacy for recording transactions affecting tax liabilities; 2) skill in interpreting and applying Federal tax law for individuals, business, and/or exempt organizations, partnerships, and corporations; 3) knowledge of business and trade practices to develop tax issues based on analysis and evaluation of overall business operations and financial condition; 4) knowledge of corporate financial transactions and financial management principles and practices; and 5) skill in interacting effectively with a broad range of individuals and in negotiating with specialists in accounting, legal, tax, and other similar business-related professions.

GS-512 (Continued)

Some positions may require additional specialized knowledge and skills, such as those dealing with employee benefit plans, exempt organizations, excise tax, computer auditing, and international or specialized industry/market segment programs.

ADDITIONAL REQUIREMENTS

Employment is conditional on a satisfactory report of background investigation, including a tax audit, conducted when and as may be necessary under the security requirements of the Internal Revenue Service.

GS-525

Accounting Technician Series

GS-525

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-526

Tax Technician Series

GS-526

Use these individual occupational requirements in conjunction with the "Group Coverage Qualification Standard for Administrative and Management Positions."

EDUCATION

Undergraduate Education: Major study—any field

Graduate Education: Major study—accounting, auditing, taxation, business administration, law, or other related fields.

OR

EXPERIENCE

General Experience (for GS-5 positions): Experience that provided a general knowledge of business practices. Such experience may have been gained in government, business or industry, investigative work, banking, law, accounting, or other work appropriate to the position to be filled.

Specialized Experience (for positions above GS-5): Experience that demonstrated a substantive knowledge of business practices, basic accounting principles, and Federal tax laws and regulations; and that required the ability to audit tax records, analyze systems and bookkeeping, use factfinding techniques, and develop interpersonal skills. For GS-9 level positions, qualifying specialized experience may have been gained in work such as:

- Office auditing of various types of tax returns to determine tax liability of individual tax payers, businesses, or corporations.
- Applying pertinent parts of the Internal Revenue Code and related regulations and procedures to : (1) conduct comprehensive analytical examinations, (2) use creative in-office factfinding techniques, and (3) develop effective public contact skills.
- Determination and redetermination, or audit, on liability for Federal taxes.
- Program evaluation, internal audit or administrative management of the assessment and collection of Federal taxes (other than alcohol and tobacco).
- Investigating alleged criminal violations of Federal tax statutes and making recommendations for criminal prosecution and assertion of civil penalties.
- Collecting delinquent Federal taxes (other than alcohol and tobacco), including canvassing for unreported taxes due, and securing delinquent returns.

OR

QUALIFICATION STANDARDS OPERATING MANUAL

GS-526 (Continued)

CPA CERTIFICATE OR BAR MEMBERSHIP

A certificate as a Certified Public Accountant (CPA) obtained through written examination or membership in the bar of a State, territory, or the District of Columbia meets the requirements for GS-5. Applicants with CPA certificates or bar membership may also qualify for higher grade levels based on their education and/or experience.

INTERVIEW

Applicants for positions in this series may be required to demonstrate in an interview that they possess the personal characteristics necessary for the successful performance of Tax Technician work.

GS-530 **Cash Processing Series** **GS-530**

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-540 **Voucher Examining Series** **GS-540**

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-544 **Civilian Pay Series** **GS-544**

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-545 **Military Pay Series** **GS-545**

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-560 **Budget Analysis Series** **GS-560**

Use the "Group Coverage Qualification Standard for Administrative and Management Positions."

GS-561 Budget Clerical and Assistance Series GS-561

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-570

Financial Institution Examining Series

GS-570

Use these individual occupational requirements in conjunction with the "Group Coverage Qualification Standard for Administrative and Management Positions."

EDUCATION

Undergraduate and Graduate Education: Major study—accounting, banking, business administration, commercial or banking law, economics, finance, marketing, or other fields related to the position. For Bank Examiner positions with the Federal Deposit Insurance Corporation (FDIC), this education must have included at least 24 semester hours in business administration, accounting, finance, marketing, or economics with at least 6 semester hours in accounting.

OR

EXPERIENCE

General Experience (for GS-5 positions): Experience that provided a knowledge of accounting or auditing principles. Examples of qualifying general experience include:

- Work in a financial institution reviewing, analyzing, and recommending or approving loan applications or investments.
- Accounting or auditing work related to the internal operations of a financial institution that required an understanding of debits and credits, balance sheets, and operating statements.
- Reviewing, analyzing, and recommending or approving investments or other actions involving the properties or monies of others held in trust by a financial institution.

Specialized Experience (for positions above GS-5): Examples of qualifying specialized experience include:

- Work requiring a thorough knowledge and the application of commercial accounting or auditing principles and practices (but less than full professional accounting knowledge) with a financial institution.
- Examining or auditing such financial institutions as savings and loan associations, savings or commercial banking institutions or trust companies, farm credit associations, or Federal or State credit unions.
- Professional accounting or auditing work that provided a broad knowledge of the application of accounting or auditing principles and practices.
- Work that provided a thorough knowledge of Federal and State laws applicable to the type of financial institution involved (e.g., savings and loan associations, Bank for Cooperatives, savings or commercial banks, investment institutions, etc.), and of the operations and practices of such institutions.

OR

CERTIFICATE

A certificate as a Certified Public Accountant (CPA) obtained through written examination in a State, territory, or the District of Columbia meets the GS-5 level requirements. Applicants with such certificates may also qualify for higher grade levels based on their education and/or experience.

GS-592

Tax Examining Series

GS-592

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-593

Insurance Accounts Series

GS-593

Use the "Group Coverage Qualification Standard for Clerical and Administrative Support Positions."

GS-599

Financial Management Student Trainee Series

GS-599

Use the "Group Coverage Qualification Standard for Competitive Service Student Trainee Positions," as appropriate to the appointing authority used.

GS-601

General Health Science Series

GS-601

Use these individual occupational requirements in conjunction with the "Group Coverage Qualification Standard for Professional and Scientific Positions."

Basic Requirements: Degree: major study in an academic field related to the health sciences or allied sciences appropriate to the work of the position.

Evaluation of Experience for Grants Administration Positions: For positions at grades GS-12 and above involved in professional work in grants administration, qualifying experience is considered to be experience in grants administration in areas of science similar or related to the work of the position for which application is made, provided such experience involved professional judgment of a kind and level of difficulty and responsibility essential to successful performance in the position to be filled.